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8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 SAN FRANCISCO DIVISION
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12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 CARLOS E. KEPKE,

16 Defendant.
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Case No. 3:21-CR-0155-JD

**[PROPOSED] ORDER TO EXCLUDE,
OR IN THE ALTERNATIVE, TO LIMIT
CERTAIN OPINIONS AND
TESTIMONY OF BRUCE G.
DUBINSKY**

[PROPOSED] ORDER

Having considered Defendant Carlos Kepke's Motion to Exclude, or in the Alternative, to Limit Certain Opinions and Testimony of Bruce G. Dubinsky, the Court finds the following:

1. That the portions of the Expert Report of Bruce G. Dubinsky (the "Dubinsky Report") that opine on estate planning, offshore trusts, or the legal roles of individual and entities within the foreign non-grantor trust structure are beyond the knowledge, skill, experience, training, or education of Mr. Dubinsky and thus are improper expert testimony under Rule 702 and *Daubert v. Merrell Dow Pharm., Inc.*, 509 U.S. 579 (1993). Thus, these opinions found in Paragraphs 46, 55, 176, 178, 180, 190, and 191 of the Dubinsky Report shall be excluded from Mr. Dubinsky's testimony at trial; and
2. That the portions of the Dubinsky Report that are legal conclusions and/or factual findings are inadmissible expert testimony under Rule 702 and *Daubert v. Merrell Dow Pharm., Inc.*, 509 U.S. 579 (1993). Thus, the opinions found at Expert Opinion #3 (and any related opinions) and Paragraphs 62, 178, 185, and 192 of the Dubinsky Report shall be excluded from Mr. Dubinsky's testimony at trial.

IT IS SO ORDERED that Mr. Kepke's Motion is GRANTED and the portions of Bruce Dubinsky's testimony specified above are excluded.

Dated: _____

Hon. James Donato
UNITED STATES DISTRICT COURT JUDGE

CERTIFICATE OF SERVICE

I hereby certify that I electronically filed the foregoing with the Clerk of the Court for the United States District Court for the Northern District of California by using the CM/ECF system on **August 5, 2022**. I further certify that all participants in the case are registered CM/ ECF users and that service will be accomplished by the CM/ECF system.

I certify under penalty of perjury that the foregoing is true and correct. Executed on **August 5, 2022** in Los Altos, California.

/s/ Grant P. Fondo

GRANT P. FONDO